

CITY OF EVERETT  
Snohomish County, Washington  
January 1, 1995 Through December 31, 1995

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Schedule Of Findings

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1. The City Of Everett Should Regulate Firefighter Vacation Leave In Accordance With The Union Contract

During our 1995 audit, we again noted that management is allowing firefighters to carry over vacation leave in excess of the amount allowed by the City of Everett's contract with the Everett Firefighters and management's intent. In 1995, seven firefighters accrued 492 vacation hours more than allowed.

The city's contract with the Firefighters Union for the period January 1, 1994, through December 31, 1995, states in Article 15:

No individual shall be allowed to accrue (carry over) in excess of 192 hours of vacation unless under special circumstances the mayor authorizes additional accrual.

Furthermore, we have been advised by city management that the intent of the contract, although not stated, was to allow firefighters to accrue up to 384 hours, as is the city's policy with other city employees. Accordingly, we have limited our exceptions to those seven firefighters exceeding the 384 hour cap.

We saw no evidence in the city's records to indicate that the mayor had approved vacation accumulations in excess of the limit.

The excess vacation leave represents a liability to the city beyond the vacation hours allowed by contract. Assuming an average firefighter wage of \$25/hour, the 492 excess hours accrued during 1995 represent an additional \$12,300 liability to the city.

We again recommend the mayor authorize, in writing, all excess vacation carried over due to special circumstances. We further recommend any excess vacation not authorized by the mayor be forfeited.

2. City Officials Are Prohibited From Using City Credit Cards For Personal Transactions And A City Credit Card Should Never Be Used For Cash Advances

Contrary to the city's policy and the statutes, a council member made ten cash withdrawals using a City of Everett's credit card. These withdrawals occurred on three separate days during the period of December 1995 to February 1996. Six of the cash advances occurred while on city business. The other four cash advances occurred while the council member was on personal vacation. None of the cash advances were for business expenses. The advances and related fees totaled \$5,168.91.

By using the city's credit card for personal use the council member violated the city expense travel policy and credit card policy which states in part:

. . . The credit cards are to be used for approved travel costs. Travel costs are defined as reasonable and necessary expenses incurred while conducting City business . . . .

Furthermore RCW 39.58.180 (6) states:

Cash advances on credit cards are prohibited.

RCW 42.24.115 (1) states in part:

Any municipal corporation may provide for the issuance of charge cards to officers for the sole purpose of covering expenses incident to authorized travel.

The first incident was discovered by the council member when she was reviewing her expenditures after a business trip. The next two incidents were caught by the city clerk and the city council president. The city clerk is responsible for reviewing all city travel expenditures and the council president is responsible for reviewing all council related travel expenditures. It was during this review that the misuse of the credit card was discovered. Management determined that council member would need to pay the city for the personal charges. The council member paid the city before the visa bill was due and turned in her credit card in March 1996.

We recommend that city credit cards be used for their intended purpose as defined in the city's travel and credit card policy. We further recommend that cash advances be prohibited on a city credit card.

3. The City Of Everett Police Department Should Track The Use And Disposition Of All Traffic Citations Issued By Its Officers

City of Everett Police Department officials are not tracking the use and disposition of traffic citations in a timely manner. Out of 11 traffic citations selected for testing, city personnel were unable to give us the disposition of two traffic citations. Furthermore, an officer brought a traffic citation, which had been voided over a year ago, into the police department to satisfy our testing. Police department officials had issued another citation book to this officer despite the missing traffic citations. It was evident from our review that city officials are not auditing traffic citations to determine that they are all accounted for properly.

RCW 46.64.010 states in part:

(The chief administrative officer of every traffic enforcement agency) shall also maintain or cause to be maintained in connection with every traffic citation issued by an officer under his supervision a record of the disposition of the charge . . . .

This section goes on to say:

Every record of traffic citations required in this section shall be audited monthly by the appropriate fiscal officer of the government agency to which the traffic enforcement agency is responsible.

According to the police department personnel, there is not enough support staff to adequately review and follow up on all traffic citations. The lack of tracking these citations has been a reoccurring problem for the police department over the past few years.

Failure to track the use and disposition of traffic citations increases the chance that they will be misused for fraudulent purposes.

We recommend police department officials install procedures whereby they record the use and disposition of each traffic citation. They should update these records monthly. Officials should audit this record to determine that all traffic citations have been accounted for properly.